

**EXECUTIVE/COUNCIL APPROVAL FORM (Revised 9/02)****MANAGEMENT ROUTING:**

EXECUTIVE Dave Somers  
 DEPUTY/EXEC. DIR. Susan Neely  
 DIRECTOR/ELECTED \_\_\_\_\_  
 DEPARTMENT Executive  
 DIV. MGR. \_\_\_\_\_  
 DIVISION \_\_\_\_\_  
 ORIGINATOR Susan Neely  
 DATE 4-22-16 EXT. 3695

TO: **COUNCIL CHAIRPERSON:****SNOHOMISH COUNTY COUNCIL****EXECUTIVE RECOMMENDATION:**

☒ Approve \_\_\_\_\_ No Recommendation  
 \_\_\_\_\_ Further Processing  
 \_\_\_\_\_ Requested By \_\_\_\_\_

Executive Office Signature

CEO Staff Review CepReceived at Council Office Ord 81244/25/164/25/164/25/16**DOCUMENT TYPE:**

\_\_\_\_\_ BUDGET ACTION:  
 \_\_\_\_\_ Emergency Appropriation  
 \_\_\_\_\_ Supplemental Appropriation  
 \_\_\_\_\_ Budget Transfer  
 \_\_\_\_\_ CONTRACT:  
 \_\_\_\_\_ New  
 \_\_\_\_\_ Amendment

GRANT APPLICATION

☒ ORDINANCE

Amendment to Ord. # \_\_\_\_\_

PLAN

SNOHOMISH COUNTY COUNCIL

OTHER

EXHIBIT # 1FILE Ord 16-032**DOCUMENT / AGENDA TITLE:**

An ordinance providing for submission to the qualified voters of the County a proposition authorizing a local sales and use tax of two-tenths of one percent for criminal justice purposes.

**APPROVAL AUTHORITY:**

EXECUTIVE \_\_\_\_\_

COUNCIL X

CITE BASIS

RCW 82.14.450**HANDLING:**

NORMAL \_\_\_\_\_

EXPEDITE X

URGENT \_\_\_\_\_

DEADLINE DATE \_\_\_\_\_

**PURPOSE:**

To authorize a ballot measure for the August 2016 primary election that would implement a new two-tenths of 1% sales tax to be used exclusively by the County and the cities within the County for criminal justice services as required by RCW 82.14.450.

**BACKGROUND:**

In 1980, the County's General Fund expenditures were split evenly between criminal justice agencies and non-criminal justice agencies. Today, criminal justice accounts for 75% of the General Fund expenditures and since 2007, has accounted for nearly 97% of all new expenditures. Due to these increasing costs, the current level of services cannot be sustained within existing resources and substantial additional needs have been identified related to the ongoing heroin epidemic. In 2017, County criminal justice services could face significant reductions unless additional resources are identified. As provided in RCW 82.14.450, the Council is requested to submit a ballot measure authorizing a criminal justice sales tax to the voters at the August 2, 2016 primary election. This additional sales tax for criminal justice would be shared between the County and the cities within the County as provided by Statute. The County would retain 60% of the receipts and the remaining 40% would be distributed to the cities within Snohomish County on a per capita basis.

If approved by the voters at the August 2<sup>nd</sup> primary election, the criminal justice sales tax would take effect on January 1, 2017.

**FISCAL IMPLICATIONS:**

EXPEND: FUND, AGY, ORG, ACTY, OBJ, AU	2017	2018	
County 60%	\$15,285,000	\$16,049,000	
Cities 40%	\$10,190,000	\$10,700,000	
TOTAL	\$25,479,000	\$26,749,000	

REVENUE: FUND, AGY, ORG, REV, SOURCE	CURRENT YR	2ND YR	
Total Criminal Justice Sales Tax Revenue	\$25,479,000	\$26,749,000	
TOTAL	\$25,479,000	\$26,749,000	

**DEPARTMENT FISCAL IMPACT NOTES:**

BUDGET REVIEW: Analyst IBT Administrator BA Recommend Approval ✓

**CONTRACT INFORMATION:**

ORIGINAL \_\_\_\_\_ CONTRACT # \_\_\_\_\_ AMOUNT \$ \_\_\_\_\_  
AMENDMENT \_\_\_\_\_ CONTRACT # \_\_\_\_\_ AMOUNT \$ \_\_\_\_\_

**CONTRACT PERIOD:**

ORIGINAL Start \_\_\_\_\_ End \_\_\_\_\_  
AMENDMENT Start \_\_\_\_\_ End \_\_\_\_\_

CONTRACT / PROJECT TITLE:

CONTRACTOR NAME & ADDRESS (City/State only):

**APPROVED:**

RISK MANAGEMENT Yes \_\_\_\_\_ No n/a

COMMENTS \_\_\_\_\_

PROSECUTING ATTY - AS TO FORM: Yes \_\_\_\_\_ No \_\_\_\_\_

**OTHER DEPARTMENTAL REVIEW / COMMENTS:****ELECTRONIC ATTACHMENTS :** (List & include path & filename for each, e.g. G:\ECAF\deptname\docname\_Motion)

G:\ECAF\Council\200570 - ECAF.docx  
- Ordinance.docx

**NON-ELECTRONIC ATTACHMENTS:**

SNOHOMISH COUNTY COUNCIL  
Snohomish County, Washington

ORDINANCE NO. 16-032

PROVIDING FOR SUBMISSION TO THE QUALIFIED VOTERS OF THE COUNTY A  
PROPOSITION AUTHORIZING A LOCAL SALES AND USE TAX OF TWO TENTHS  
OF ONE PERCENT FOR CRIMINAL JUSTICE AND FIRE PROTECTION PURPOSES;  
ADOPTING A NEW CHAPTER 4.30 SCC

**WHEREAS**, The Snohomish County Council has determined that the increasing  
cost of the criminal justice and fire protection services within the county and the cities  
within Snohomish County cannot be sustained within current resources; and

**WHEREAS**, the citizens of Snohomish County have clearly indicated that  
criminal justice and fire protection services are critical priorities, and

**WHEREAS**, the health, welfare and safety of the residents and businesses of  
Snohomish County require that the county and the cities within the county provide an  
adequate level of criminal justice and fire protection services; and

**WHEREAS**, criminal justice and fire protection services within the county will  
face significant reductions without additional resources; and

**WHEREAS**, RCW 82.14.450 authorizes the county to impose an additional  
sales tax for criminal justice and fire protection services within the county, to be shared  
between the county and the cities within the county; and

**WHEREAS**, the intent of the Snohomish County Council is that the revenue from  
this additional sales tax be used by Snohomish County and the cities within the county  
for criminal justice and fire protection purposes as required by RCW 82.14.450; and

**WHEREAS**, in order to provide funding to maintain criminal justice and fire  
protection services for Snohomish County and the cities within Snohomish County, it is  
deemed necessary and advisable for Snohomish County to impose an additional local  
sales and use tax of two tenths of one percent (0.2%) as authorized by RCW 82.14.450;

BE IT ORDAINED:

Section 1. Submittal to Voters. A ballot proposition shall be submitted to the  
qualified voters of the county pursuant to RCW 82.14.450 to authorize the county  
council to fix and impose a local sales and use tax of two tenths of one percent (0.2% --  
20 cents for every \$100) to provide funds to be used exclusively for criminal justice and  
fire protection purposes in accordance with new Chapter 4.30 SCC as set forth in  
section 4 of this ordinance.

1 Section 2. Election Authorization. At a special election hereby called by the  
2 county council to coincide with the primary election to be held on August 2, 2016, a  
3 proposition in substantially the following form shall be submitted to the voters of  
4 Snohomish County:

5  
6 SNOHOMISH COUNTY, WASHINGTON

7  
8 PROPOSITION NUMBER 1

9  
10 CRIMINAL JUSTICE AND FIRE PROTECTION  
11 SALES AND USE TAX

12  
13 The Snohomish County Council passed Ordinance No. 16-XXX concerning a  
14 criminal justice and fire protection sales and use tax. This proposition would authorize  
15 the imposition of a county-wide sales and use tax, in addition to any other taxes  
16 authorized by law, of two tenths of one percent (0.2% -- 20 cents for every \$100) to be  
17 used for criminal justice and fire protection purposes, as authorized by RCW 82.14.450.  
18 Should this proposition be:

19  
20 Approved ☐

21  
22 Rejected ☐

23  
24  
25 Section 3. Auditor's Duties. The auditor-supervisor of elections shall cause  
26 notice of the proposed proposition to be published in accordance with the state  
27 constitution and general law, and shall place the proposed proposition upon the ballot of  
28 the county-wide election held on August 2, 2016.

29  
30 Section 4. Chapter 4.30 SCC Adopted.

31  
32 If a sales and use tax is authorized by a majority of voters in the special election  
33 conducted pursuant to Section 2 of this ordinance, the following new chapter is added to  
34 Title 4 of the Snohomish County Code:

35  
36 **Chapter 4.30**

37  
38 **Criminal Justice and Fire Protection**  
39 **Sales and Use Tax**

40 **Sections:**

- 41  
42 **4.30.010 Imposition of sales and use tax.**  
43 **4.30.020 Rate of tax imposed.**  
44 **4.30.030 Use of tax.**  
45 **4.30.040 Administration and collection.**  
46 **4.30.050 Effective date.**

1                   **4.30.900     Severability.**

2  
3           4.30.010 Imposition of sales and use tax.

4  
5           There is hereby imposed a sales and use tax, as authorized by RCW 82.14.450,  
6 upon every taxable event occurring within Snohomish County. The tax shall be  
7 imposed upon and collected from those persons from whom the state sales and use tax  
8 is collected pursuant to chapters 82.08 and 82.12 RCW. The sales and use tax  
9 imposed pursuant to this chapter shall be in addition to those sales and use taxes  
10 imposed under chapters 4.24 and 4.25 SCC.

11  
12           4.30.020 Rate of tax imposed.

13  
14           The rate of tax imposed by SCC 4.30.010 shall be two-tenths of one percent of  
15 the selling price (in the case of sales tax) or value of the article used (in the case of the  
16 use tax).

17  
18           4.30.030 Use of tax.

19  
20           (1) Monies received from the tax imposed by SCC 4.30.010 shall be used for  
21 criminal justice and fire protection purposes as required by RCW 82.14.450. For  
22 purposes of this section, "criminal justice purposes" has the same meaning as provided  
23 by RCW 82.14.340.

24  
25           (2) The monies received by the county from the tax imposed by SCC 4.30.010  
26 shall be shared between the county and the cities within the county as follows: sixty  
27 percent shall be retained by the county and forty percent shall be distributed on a per  
28 capita basis to the cities within the county.

29  
30           4.30.040 Administration and collection.

31  
32           The administration and collection of the tax imposed by this chapter shall be in  
33 accord with the provisions of chapters 82.08, 82.12, and 82.14 RCW, and subject to  
34 such regulations, contracts, and inspections as are required by the department of  
35 revenue for the administration of such taxes.

36  
37           4.30.050 Effective date.

38  
39           This chapter shall take effect on January 1, 2017.

40  
41           4.30.900 Severability.

42  
43           If any provision of this chapter or its application to any person or circumstance is  
44 held invalid, the remainder of the chapter or the application of the provision to other  
45 persons or circumstances is not affected.

[illegible]

PASSED this \_\_\_\_ day of \_\_\_\_\_, 2006.

Chairperson

Clerk of the Council

( ) EMERGENCY

( ) VETOED

DATE: \_\_\_\_\_

County Executive

ATTEST:

Approved as to form only:

Deputy Prosecuting Attorney